

Test Scenario 8

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65071

Utah Partnership/Limited Liability Partnership/  
Limited Liability Company Return of Income

2007  
TC-65  
Rev. 12/07

For the year ending Dec. 31, 2007, or fiscal taxable year beginning  
and ending

9999

- ☐ FOR AMENDED RETURN - ENTER CODE (1 - 4) from page 2  
☐ Enter "X" if you filed federal form 8886

Check box(es) if this is a new address:	Name <u>Black Coal Industries LLC</u>		Employer Identification Number <u>69-0000008</u>	
	Address <u>100 Main St</u>		Telephone number	
<input type="checkbox"/> Physical address	City <u>Anytown</u>	State <u>WY</u>	ZIP Code <u>25001</u>	Foreign country, if not U.S.
<input type="checkbox"/> Mailing address				

Indicate whether the entity named above is a: ☒ General or Limited Partnership ☐ Limited Liability Partnership ☒ Limited Liability Company

NOTE: Do not file this return for a partnership if all partners are Utah resident individuals (see inst. page 1)

1. Number of partners/members who are not Utah residents ..... 1
2. Date registered in Utah (MM/DD/YY) ..... 11/11/99<sup>2</sup>
3. If dissolved, date of dissolution (MM/DD/YY) ..... 3
4. Did the entity have income derived from Utah sources or maintain a bona fide office, store, factory or place of business in Utah? ..... Yes ☒ No
5. Amount of Utah income (attach Schedules A and B, if applicable) ..... 134,022
6. Percentage of Utah income attributable to nonresidents ..... 1
7. Is this a composite return on behalf of nonresident partners/members? ..... Yes ☒ No  
If you answered yes on line 7, you must complete lines 8 through 17
8. Utah income attributable to nonresident partners/members included in composite filing (attach form TC-65 Schedule N) ..... 1340
9. Deduction amount — 15 percent (multiply line 8 by .15) ..... 201
10. Utah taxable income attributable to nonresident partners/members included in composite filing (line 8 minus line 9) ..... 1139
11. Tax rate ..... .0698
12. Tax (line 10 multiplied by line 11) ..... 80
13. Amended returns only — refund received on original return ..... 80
14. Total (add lines 12 and 13) ..... 80
15. Taxes prepaid (including extension prepayments and voluntary prepayments) ..... 80  
If this is an amended return, include payments made on original return.
16. Tax Due (If the amount on line 14 is greater than the amount on line 15, subtract line 15 from line 14.)
17. Refund (If the amount on line 15 is greater than the amount on line 14, subtract line 14 from line 15.)

Official Use Only

Under penalties of perjury, I declare to the best of my knowledge, this return and accompanying schedules are true, correct and complete.

Signature of general partner/member

John Doe

Date 12-31-07

☒ Enter "X" if the Tax Commission may discuss this return with the preparer shown below (see page 4)

Paid Preparer's Section	Paid preparer's signature <u>Steve Smith</u>	Date <u>12-31-07</u>	Preparer's SSN / PTIN <u>999-06-0007</u>	
	Firm's name (or yours, if self employed) <u>Electronic Tax Filers, Inc.</u>	Telephone number <u>416-555-1212</u>	Employer identification number <u>11-0000011</u>	
	Paid preparer's complete address <u>100 Efile Dr.</u>	City <u>Anytown</u>	State <u>WY</u>	ZIP Code <u>25001</u>

File return with the Utah State Tax Commission, 210 N 1950 W, SLC, UT 84134-0270, telephone (801) 297-2200 or 1-800-662-4335, www.tax.utah.gov

PARTNERSHIP



# TC-65 Schedule A - Utah Income for Nonresident Partners

TC-65A  
Rev. 12/07

Partnership name	Taxable year ending	Employer Identification Number
Black Coal Industries LLC	12/31/2007	69-0006008

1. Ordinary business income (loss) from line 1 of federal form 1065, Schedule K .....	1	11,474,829	00	
2. Net rental real estate income (loss) from line 2 of federal form 1065, Schedule K .....	2		00	
3. Other net rental income (loss) from line 3c of federal form 1065, Schedule K .....	3		00	
4. Guaranteed payments from line 4 of federal form 1065, Schedule K .....	4		00	
5. Interest income from line 5 of federal form 1065, Schedule K .....	5	357,610	00	
6. Ordinary dividends from line 6a of federal form 1065, Schedule K .....	6		00	
7. Royalties from line 7 of federal form 1065, Schedule K .....	7	1,569,721	00	
8. Net short-term capital gain (loss) from line 8 of federal form 1065, Schedule K .....	8		00	
9. Net long-term capital gain (loss) from line 9a of federal form 1065, Schedule K .....	9		00	
10. Net section 1231 gain (loss) from line 10 of federal form 1065, Schedule K .....	10		00	
11. Other income (loss) from line 11 of federal form 1065, Schedule K .....	11		00	
12. TOTAL income (add lines 1 through 11) .....	12	13,402,160	00	✓
13. Section 179 deduction from line 12 of federal form 1065, Schedule K .....	13		00	
14. Investment interest expense from line 13b of federal form 1065, Schedule K .....	14		00	
15. Section 59(e)(2) expenditures from line 13c(2) of federal form 1065, Schedule K .....	15		00	
16. Other deductions from line 13d of federal form 1065, Schedule K .....	16		00	
17. Foreign taxes from line 16f of federal form 1065, Schedule K .....	17		00	
18. TOTAL deductions (add lines 13 through 17) .....	18	0	00	✓
19. NET partnership income (subtract line 18 from line 12) .....	19	13,402,160	00	✓
20. Interest from U. S. Government obligations included on line 5 above .....	20		00	✓
21. Utah nonbusiness income net of expenses (see instructions) .....	21		00	✓
22. Non-Utah nonbusiness income net of expenses (see instructions) .....	22		00	✓
23. Add lines 20 through 22 .....	23	0	00	✓
24. NET income subject to apportionment (subtract line 23 from line 19) .....	24	13,402,160	00	✓
25. Apportionment fraction to six decimals (1.000000, or decimal from TC-65, Schedule B, line 8) .....	25	.01		✓
26. UTAH business income (multiply line 24 by line 25) .....	26	134,022	00	✓
27. UTAH nonbusiness income (enter amount from line 21) .....	27		00	
28. TOTAL Utah income (add line 26 and line 27). Enter here and on line 5 of TC-65. ....	28	134,022	00	✓



# TC-65 Schedule B - Apportionment Schedule

TC-65B  
Rev. 12/07

Partnership name <b>Black Coal Industries LLC</b>	Taxable year ending <b>12/31/2007</b>	Employer Identification Number <b>69-0000008</b>
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Describe briefly the nature and location(s) of your Utah business activities

**Coal Mining**

## APPORTIONABLE INCOME FACTORS

### 1. Property Factor

	Inside Utah Column A	Inside and Outside Utah Column B
a. Land.....	1a 72,204 00	7,220,410 00
b. Depreciable assets.....	1b 57,624 00	5,762,428 00
c. Inventory and supplies.....	1c 00 00	00 00
d. Rented property.....	1d 00 00	00 00
e. Other tangible property.....	1e 00 00	00 00
f. Total tangible property (total lines 1a through 1e).....	1f 129,828 00	12,982,838 00

2. Property factor (decimal) — line 1f, column A divided by line 1f, column B..... 2 .01

### 3. Payroll Factor

a. Total wages, salaries, commissions and other compensation.....	3a 124,871 00	12,487,136 00
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4. Payroll factor (decimal) — line 3a, column A divided by line 3a, column B..... 4 .01

### 5. Sales Factor

a. Total sales (gross receipts less returns and allowances).....	5a 101,256,312 00	00
b. Sales delivered or shipped to Utah purchasers from outside Utah.....	5b 1,012,563 00	
c. Sales delivered or shipped to Utah purchasers from within Utah.....	5c 00 00	
d. Sales shipped from Utah to the United States government.....	5d 00 00	
e. Sales shipped from Utah to purchasers in a state(s) where the taxpayer has no nexus (the corporation is not taxable in the state of purchaser).....	5e 00 00	
f. Rent and royalty income.....	5f 00 00	00
g. Service income (attach schedule).....	5g 00 00	00
h. Total sales and services (total lines 5a through 5g).....	5h 1,012,563 00	101,256,312 00

6. Sales factor (decimal) — line 5h, column A divided by line 5h, column B..... 6 .01

## APPORTIONMENT FRACTION

7. Add lines 2, 4 and 6.....	7 .03
8. Calculate the Apportionment Fraction to SIX DECIMALS (line 7 divided by 3 or the number of factors present). Enter on Schedule A, line 25.....	8 .01



# TC-65 Schedule G - Partner/Member Listing

TC-65G  
Rev. 12/07

Partnership name <b>Black Coal Industries LLC</b>	Taxable year ending <b>12/31/2007</b>	Employer Identification Number <b>69-0000008</b>
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**No general Partners**

Complete all information for each general partner or managing member.

SSN/EIN	Name of general partner or managing member		<input type="checkbox"/> Individual	<input type="checkbox"/> Corporation
Date affiliated	Address	Telephone ( )	<input type="checkbox"/> Partnership	<input type="checkbox"/> LLP
Date withdrawn	City	State ZIP code	<input type="checkbox"/> LLC	
SSN/EIN	Name of general partner or managing member		<input type="checkbox"/> Individual	<input type="checkbox"/> Corporation
Date affiliated	Address	Telephone ( )	<input type="checkbox"/> Partnership	<input type="checkbox"/> LLP
Date withdrawn	City	State ZIP code	<input type="checkbox"/> LLC	
SSN/EIN	Name of general partner or managing member		<input type="checkbox"/> Individual	<input type="checkbox"/> Corporation
Date affiliated	Address	Telephone ( )	<input type="checkbox"/> Partnership	<input type="checkbox"/> LLP
Date withdrawn	City	State ZIP code	<input type="checkbox"/> LLC	
SSN/EIN	Name of general partner or managing member		<input type="checkbox"/> Individual	<input type="checkbox"/> Corporation
Date affiliated	Address	Telephone ( )	<input type="checkbox"/> Partnership	<input type="checkbox"/> LLP
Date withdrawn	City	State ZIP code	<input type="checkbox"/> LLC	
SSN/EIN	Name of general partner or managing member		<input type="checkbox"/> Individual	<input type="checkbox"/> Corporation
Date affiliated	Address	Telephone ( )	<input type="checkbox"/> Partnership	<input type="checkbox"/> LLP
Date withdrawn	City	State ZIP code	<input type="checkbox"/> LLC	
SSN/EIN	Name of general partner or managing member		<input type="checkbox"/> Individual	<input type="checkbox"/> Corporation
Date affiliated	Address	Telephone ( )	<input type="checkbox"/> Partnership	<input type="checkbox"/> LLP
Date withdrawn	City	State ZIP code	<input type="checkbox"/> LLC	
SSN/EIN	Name of general partner or managing member		<input type="checkbox"/> Individual	<input type="checkbox"/> Corporation
Date affiliated	Address	Telephone ( )	<input type="checkbox"/> Partnership	<input type="checkbox"/> LLP
Date withdrawn	City	State ZIP code	<input type="checkbox"/> LLC	
SSN/EIN	Name of general partner or managing member		<input type="checkbox"/> Individual	<input type="checkbox"/> Corporation
Date affiliated	Address	Telephone ( )	<input type="checkbox"/> Partnership	<input type="checkbox"/> LLP
Date withdrawn	City	State ZIP code	<input type="checkbox"/> LLC	

Duplicate this form if additional sheets are needed



TC-65L  
Rev. 12/07

Employer Identification Number

69-0000008

**Duplicate this form if additional sheets are necessary**



TC-65N  
Rev. 12/07

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